

C-3 Forms and Instructions for CLF Loans

INSTRUCTIONS FOR COMPLETING STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS – NCUA 7002

This form will be completed with each request for funds except seasonal requests. Information should be reported for the previous three months of operation and the current month to date. The form requests selected information pertaining to the categories of cash receipts and disbursements and will be completed based upon information in the credit union's Journal and Cash Record, and General ledger. Total investment activity should be obtained from the credit union's subcontrols for investments.

Item No.

- 1) **Cash and Investments at the Beginning of the month**—Represents the General ledger balance for the total of Cash, Petty Cash, any Change Funds, and all Investments as of the first day of the month prior to transacting any business. Will be the same balance as reported for the above accounts as of the previous month-end.
- 2) **Loan Repayments**—Represents the total credit to the Journal and Cash Record for cash payments made by borrowers for each month.
- 3) **Investments Liquidated**—Represents the total credit to the Journal and Cash Record for investments disposed of or sold.
- 4) **Loans Sold or Participated Out**—Represents the dollar amount of cash received for loans sold or participated out for the month.
- 5) **Deposits to Share Accounts**—Represents the total credit less dividend credits to all types of share, share deposit and share certificate accounts made during the month. Includes share draft account, retirement accounts and Christmas and vacation accounts.
- 6) **Borrowed Funds**—Represents the total credits to Notes payable including any certificates of indebtedness issued during the month.
- 7) **Miscellaneous Receipts**—Represents all other cash receipts not specifically mentioned above.
- 8) **Total Cash Receipts**—Equals the total of items numbered 2 through 7 above. Should equal the total debit to cash for the month as reflected in the credit union's Journal and Cash Record and General ledger.
- 9) **Loans Extended**—Represents the total dollar amount of loans granted during the month less the amount of any loan balances which were refinanced.
- 10) **Investments Purchased**—Represents the total debit to the Journal and Cash Record for long-term investments purchased during the month.
- 11) **Loans Purchased or Participated In**—Represents the total dollar amount of cash disbursed for the purchase of or participation in of a partial or complete interest in loans under the provisions of § 701.21-3 of the NCUA regulations or under state statute permitting the purchase of or participation in, loans.
- 12) **Share Withdrawals**—Represents the total debit to all types of share, share deposit and share certificate accounts during the month. Includes share draft accounts, public unit accounts, retirement accounts and Christmas and vacation accounts.
- 13) **Operating Expenses**—Represents the total debit to expense for the month less any amounts which are a result of a credit to depreciation, prepaid or deferred expense accounts, the allowance for loan losses, or losses on the sale of investments or mixed assets.
- 14) **Repayment of Borrowed Funds**—Represents the total debit to Notes Payable including any certificates of indebtedness which were retired during the month.
- 15) **Miscellaneous Disbursements**—Represents all other cash disbursements not specifically included above.
- 16) **Total Cash Disbursements**—Equals the total of items numbered 9 through 15 above. Should equal the total credit to cash for the month as reflected in the credit union's Journal and Cash Record and General Ledger.

C-3 Forms and Instructions for CLF Loans

17) **Cash and Investments at the End of the Month**—Represents the total of the beginning balance (A), plus the total of Receipts (B), less the total of Disbursements (C). Should equal the total of the General Ledger balance for Cash, Petty Cash, Change Funds, and Investments at the end of the month.

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Name of Credit Union: _____

Month Ending	\$	(3 months ago)	(2 months ago)	(Last month)	(Current Month to Date)
1 Cash & Investments beginning of month (A)	\$				
Receipts					
2 Cash Loan Repayments	\$				
3 Investments Liquidated	\$				
4 Loans Sold or Participated Out	\$				
5 Deposits to Share Accounts	\$				
6 Borrowed Funds	\$				
7 Miscellaneous Receipts	\$				
8 TOTAL CASH RECEIPTS (B)	\$				
Disbursements					
9 Loans Extended	\$				
10 Investments Purchased	\$				
11 Loans Purchased /Participated In	\$				
12 Share Withdrawals	\$				
13 Operating Expenses	\$				
14 Repayment of Borrowed Funds	\$				
15 Miscellaneous Disbursements	\$				
16 TOTAL CASH DISBURSEMENTS (C)	\$				
17 Cash & Investments end of month (A+B-C)	\$				

*Read instructions page prior to completing this form. Report all dollar amounts rounded to nearest \$1,000 Example: \$1,213 reported as \$1